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MANCHESTER, *February*, 1855.

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SHIPPING DUES COMMISSION

AND THE

LIVERPOOL TOWN DUES.

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COPY STATEMENT IN RELATION TO THE LIVERPOOL  
TOWN DUES;

AND ALSO

REPORT OF PROCEEDINGS OF REPRESENTATIVE  
MEETING,

HELD IN THE TOWN HALL, MANCHESTER, ON WEDNESDAY  
THE 24TH DAY OF JANUARY, 1855.

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## SHIPPING DUES COMMISSION

AND

## LIVERPOOL TOWN DUES.

### STATEMENT AS TO TOWN DUES AND LOCAL CHARGES UPON SHIPPING.

The Report of HER MAJESTY'S COMMISSIONERS "appointed to inquire into Local Charges upon Shipping" has, by command of Her Majesty, been laid before Parliament, and will doubtless ere long form the basis of legislation.

The Corporation of Liverpool claim the right to levy, and do in fact levy town dues on all goods imported into and exported from the port of Liverpool, not being the property of the freemen of Liverpool, or of resident freemen of London, Bristol, Waterford, and Wexford.

The Report states that—

"The limits within which the dues are levied extend from a spot to the north-east of the mouth of the Dee, to a spot to the south-west of the mouth of the Ribble. From the nature of the coast, very few goods are either imported or exported from that part of the coast within those limits which lie outside of the estuary of the Mersey; but within the estuary of the Mersey, there are many places of great trade, besides the borough of Liverpool. The most important of these are, Birkenhead, on the Cheshire coast, nearly opposite to Liverpool, where there are large docks, communicating by railway with the interior of the country; and Runcorn, at the upper extremity of the estuary, where there is communication with the interior both by railway and by extensive inland navigation. The trade of these places, though not nearly equal to that of the borough of Liverpool, is great; and it is made a subject of complaint that goods shipped or landed at these places, should contribute to the revenues of the borough of Liverpool, within the precincts of which they never come. Of the trade of the borough of Liverpool itself, a very large proportion belongs to the interior, of which Liverpool serves as a port." (p. 186.)

The town dues are paid upon every article according to rates named in a lengthy schedule issued by the Corporation; they have been and are fixed without any reference to the value of the article, and are admitted to be very unequal and oppressive in their operation, and from time to time the officer of the Corporation imposes upon any new articles of import or export (as for instance, guano, gutta percha, &c.) such dues as he may think proper.

The whole of the Northern and Midland Districts of the country are vitally interested in obtaining (as recommended by the Royal Commissioners) relief from the gross injustice of this tax, which now amounts to the sum of £120,000. per annum and upwards, and is applied in payment of the *local expenses, or in reduction of the local rates of the borough of Liverpool*, and is not expended for the benefit of the trade and commerce of the country upon which the tax is levied.

Considering the nature of the Report now before the House of Commons, and of the recommendation made by Her Majesty's Commissioners that the town dues shall in effect be abolished, it is not necessary to inquire into the nature of the title under which the Corporation claim to levy this *universal tax*, and at the same time to be under no legal obligation whatever to benefit to any extent, by its expenditure, the parties called upon to pay the dues.

Under other circumstances, it would have been very easy to show the difficulty experienced at different periods by the Corporation of Liverpool to discover a title for so unprecedented an impost. At one time, a *prescriptive right* to levy the dues, *in return, however, for services rendered in maintaining the port*, is claimed:—at another and later period, *ancient grants or charters from the Crown* are referred to, and it was only in 1833, when the merchants of Liverpool formed themselves into an association to resist the payment of the town dues as illegal and unauthorised, that *a lease in 1672 and a purchase in 1777 from the Molyneux family* are put forward, whilst numerous entries in the Corporation books prove that long prior to either of such dates the Mayor and others in Liverpool were dealing with town dues.

In February, 1833, the action against Mr. Bolton, one of the associated merchants, was tried, and a verdict found for the Corporation; but *a bill of exceptions was ordered for the purpose of reviewing the ruling of the presiding Judge on many important points of law*, which was never prosecuted, as the Corporation agreed to reduce the dues then principally complained of, to the extent of many thousand pounds per annum; and thus *bought off the litigation* which might have been fatal to their whole claim.

In the answers given to the Commissioners, the Corporation declare that—

“There are not any obligations imposed upon the Corporation in respect of the receipt of those dues. The amounts levied are paid into and form a part of the borough fund of the borough of Liverpool.”

In the litigation, however, which took place between the Corporation of Liverpool and the Freemen of Lancaster (in 1691), and subsequently with the Freemen of London (in 1695),—when the dues amounted to about £600. per annum—the Corporation put forward their “very great charge and trouble” in connection with the maintenance of the port and harbour, as the consideration given and the service rendered for the dues demanded.

When the first Dock Act was obtained (in or about the year 1710), all such liability was got rid of:—power was then obtained by the Corporation to levy other rates for port and harbour purposes, and all the expenses which were alleged to

have been previously paid out of and to constitute the consideration for the town dues, have been since defrayed out of other special rates upon ships and shipping levied under the Liverpool Dock Acts, and which now amount (exclusive of dock dues) to upwards of £18,000. per annum.

In 1691, the Corporation, in attempting to justify the claim to dues, insisted upon their “very great charge and trouble” in maintaining the port and harbour, and in other services rendered for the convenience and accommodation of shipping; in 1710, the Corporation obtain power from Parliament to levy, and have since levied, other rates upon ships and shipping, for the purpose of defraying all expenses connected with the port and harbour; and in 1854, the Corporation have been advised to declare that *there are not any legal obligations imposed in respect of the £120,000. levied in the shape of town dues*.

With such facts before them, it is not surprising that the Commissioners have recommended that only such dues should be continued as can be shown to be required to defray the expenditure incurred for the benefit of ships and shipping; and looking at the course adopted by the Legislature during recent years, it seems impossible to doubt that the recommendations of the Commissioners will be sanctioned and carried out by Parliament.

The town dues, amounting to £120,000. per annum, or thereabouts, and levied upon and paid by the merchants of Manchester, Birmingham, Leeds, and all other places who either import or export any articles into or from the port of Liverpool, “are paid into and form part of the borough fund of the borough of Liverpool;” and, as might be anticipated, the Report states that in Liverpool, where the rateable annual value of property is £1,400,000., *there is no borough rate*; whilst in the city of Manchester, where the rateable value of property is £1,133,000., there was, in the year 1854, for the purpose of defraying the expenses which in Liverpool are paid out of the town dues, a borough rate made for the sum of £81,001.

Upon the recent Inquiry held in Liverpool, the following parties appeared before Her Majesty's Commissioners to complain of such dues as injuriously affecting their trades, viz.—The Municipal Corporation of Manchester; the Commercial Association of Manchester; the Chamber of Commerce of Manchester; the Corn Merchants of Manchester; the Slate Merchants of Manchester; the Municipal Corporation of Salford; the Municipal Corporation of Warrington; the Cotton Spinners of Ashton-under-Lyne; the Chairman of the Improvement Commissioners for the town of Rochdale; the Mayor of Macclesfield; the Town of Stalybridge; the Town of Runcorn; the Coal Masters of North Wales; the Coal Masters of South Wales; the Birkenhead Dock Company; the Birkenhead Trustees; the Birkenhead Improvement Commissioners; the Shrewsbury and Birmingham Railway Companies; the Chester and Shrewsbury Railway Company; the Shrewsbury and Hereford Railway Company; the Trustees of the Duke of Bridgewater and the Earl of Ellesmere, as interested in the Bridgewater Canal, and in the Mersey and Irwell Navigation; and several individual Merchants at different places.

The Report states that—

"The general ground of complaint common to all was, that they, being subject to rates on their property for the local purposes of their several domiciles, were also taxed on their trade for the local purposes of Liverpool. Some striking examples of this were brought forward. Thus, the firm of James Collier Harter and Co., importers of indigo, tea, &c., at Manchester, stated that they paid to the Liverpool Borough Fund, in the shape of town dues, the amount of £150. a-year, which was *seven times as much as they paid for the local rates of Manchester*, on their business premises there; and Messrs. Simpson and Potter, at Runcorn, stated that they paid Liverpool town dues to the amount of £200. a-year, principally on the export of salt, amounting to about *twenty times the local rates on their property at Runcorn*. The representatives of the different manufacturing towns contended that the town dues on all the various articles used as raw materials in their manufactories, and also on the export of the manufactured articles must be considered as borne by them; for instance, that the town dues on cotton wool, amounting in round numbers to £17,000. a-year, were a tax on the manufacturing towns where the cotton is used, and not upon Liverpool.

"Complaint was also made of the unequal pressure of the town dues on different articles, the rates on some being very much more oppressive than upon others. The most striking example of this was furnished by the Welsh Coal Masters.

"Mr. Blackwell, who was the spokesman of the South Wales Coal Masters, stated, that an export trade was beginning to spring up from South Wales by railway to Birkenhead, and thence by sea, and that he himself had recently taken the minerals in an estate at a royalty of 2d. per ton, with a view to exporting the produce in that way. He pointed out, that on all coal thus exported, the Liverpool town due of 2d. per ton was equal to the sum paid to the landlord for the fee-simple of the mineral; and he stated that the effect of this tax was to depress the trade to the injury of the South Wales district. The representatives of the Railway and Canal Companies confirmed this statement, and complained that they, as carriers, suffered not only by the trade being depressed, but also by its being diverted. Thus, the representatives of the proprietors of the Railways terminating at Birkenhead stated, that the coals and other produce of Wales, which would naturally be brought to Birkenhead, were shipped instead at Chester, where there are no town dues. The representative of the proprietors of the Bridgewater Canal, stated, that there was a large trade in the import of iron ore from Scotland, to be used in Staffordshire and Warwickshire. As much as 78,000 tons used formerly to be landed at Runcorn, and sent up the country by the inland navigation; that being at the time the only means of importing it. Now, the Railways have opened a communication to More-

cambe and to Fleetwood to the North of Liverpool, and to Chester on the West of it, and the import at Runcorn has sunk to 54,000 tons. This they attribute to the Liverpool town dues of 3d. a ton, which operated as a differential duty in favour of the trade by Railway; and they stated, apparently with accuracy, that 3d. a ton was a very heavy rate, and quite equal to the general margin of profit in that trade.

"It is difficult, if not impossible, to say what the precise incidence of any tax is, or in what proportion it is to be divided between the merchant, the producer, and the consumer; but the facts, of which the more striking are stated above, clearly show that the town dues of Liverpool are, at least to a very great extent, paid by persons not locally interested in the borough of Liverpool." (p. 180-7.)

The report also states that—

"The exemption in favour of Freemen at Liverpool operates so as to give them an advantage over their competitors; there is no doubt that its pecuniary value must be considerable, though there are no means of ascertaining what it is. The principal objection to the exemption seems to be that it is invidious. An instance was pointed out, in which a Liverpool Freeman was enabled to underbid others for a building contract at Warrington, solely because he was enabled to import his materials free of town dues, of course to the great discontent of his Warrington competitors." (p. 187.)

So far as relates to the mortgage debt, and for the purpose of showing that the security to creditors will be ample after the town dues, as recommended, are abolished, the Commissioners say that—

"The debt, amounting to more than a million, although large, is amply secured, not only on the other estate of the Corporation of Liverpool, but also by the right to have a borough rate if necessary:—as the rateable value of property within the borough of Liverpool is about £1,400,000. per annum, it is obvious that the creditors are in no peril." (p. 187.)

The Commissioners state—

"The purposes to which all property belonging to Municipal Corporations in England is applicable, are regulated by the Municipal Corporation Reform Act. (Stat. 5 and 6 Will. IV., c. 76, s. 92.) These purposes are, in the first instance, the payment of debts, and the administration of local justice and police. If the fund is not sufficient to defray these expenses, the deficiency must be made good by a borough rate; if there is a surplus, that surplus must be applied for the public benefit of the inhabitants and the improvement of the borough. It is clear, therefore, that neither the shipowner nor merchant, as such, derives special benefit from the purposes to which the borough fund is applicable. It may be said that the charges on ships, or on goods carried in ships, do not ultimately fall on the shipowner or merchant, but that they fall on the consumer, and thus on the residents in the town, for the benefit of whom the proceeds of these charges

"are applied. It is scarcely necessary to observe that, where charges of this nature are levied at important ports on articles of general consumption, no such argument can be adduced in their favour. At Liverpool, for instance, the town dues affect large branches of national trade, and the dues are undoubtedly a tax upon the public, levied by local authorities, and applied to local purposes." (p. 31.)

And further—

"None of these charges are levied on owners of property, or on residents of the town, as such; but, on the contrary, in many instances, some of the residents are, as Freemen, exempted from their payment; while the whole, or nearly the whole of the proceeds of the special taxes levied on ships, or on goods carried in ships, is applied to purposes in which the owners of property or residents in the town alone have any special interest. It is, therefore, evident that the pecuniary benefit which the owners of property, or residents in the town, derive from this system depends upon the extent to which they are thereby relieved from local taxes, at the expense of the merchant, or shipowner, or non-resident consumer.

"But while the application to municipal or other town purposes, of the charges levied on ships, or on goods carried in ships, tends to diminish the amount of the local taxes, to which owners of property or residents in the town alone are liable, this system is far from being one of un-mixed advantage to the parties thus relieved.

"The owners of property, and the residents in a sea-port town, are directly and deeply interested in the prosperity of the maritime trade of that town.

"The multiplication of the charges on ships, or on goods carried in ships, levied in a harbour, is of itself a source of inconvenience to the shipowner or merchant; and the imposition of any local charge, not absolutely required for maritime purposes, on the maritime trade of a port, is fraught with injury to that trade.

"The competition between neighbouring harbours, and between land carriage and carriage by sea, is frequently so close, that a toll or due has had, in some instances, an obvious practical effect in impeding the development of the trade of a town, while, in others, it has diverted that trade, or a particular branch of it, to some other locality." (p. 32.)

The report further states—

"We do not however wish to infer that the charges levied on ships, or on goods carried in ships, which are applied to municipal or town purposes, alone have any effect in determining the course of trade. The same remarks would be applicable to charges applied to harbour purposes, although in this case the trade of the harbour derives some compensating benefit from the application of the charges. As a general rule it is of high importance that all the charges levied within a harbour should be reduced to the lowest point compatible with the requirements of the harbour; but we have thought it

"more convenient to call especial attention to this point, in connection with those charges which are levied on the maritime trade of a harbour, but which are applied to purposes unconnected with the maintenance or improvement of the harbour, or the navigation connected therewith." (p. 33-4.)

The report again says—

"These charges, as we have already stated, are applicable to objects, the expenditure on which is in most districts in England, defrayed out of rates levied on the occupants of property in the districts, and which must, by the general law, if not otherwise provided for, be so defrayed. It is therefore evident that if the trade of a port be relieved from these charges, or if the application of them be diverted from Municipal or other Town purposes to the maintenance or improvement of the harbour, the alteration must have a tendency to increase the rates. But, under the existing system, the owners of rateable property are benefited at the expense of the Merchant, the shipowner, or the Consumer; and although by an alteration of this system some additional charge may be cast on the Ratepayers, there can be no injustice in providing that they shall be placed in the same position as the owners of rateable property in general, and bear the expenditure on objects in which they alone have a direct interest.

"It must be remembered that, before the enactment of the Municipal Corporation Reform Act, in 1835, the charges now carried to borough funds, which form the greater part of the charges under consideration, belonged to the old Municipal Corporations, and were applicable, without much control, to whatever purpose the governing body of those Corporations pleased. But this Act changed the system entirely. The whole of the property of the Old Municipal Corporations and their officers, including the charges levied by them on ships, or on goods carried in ships, is now carried to the Borough fund, and applied exclusively to the purposes enumerated in the 92nd section of the Act. It is true that these charges are, in many instances, of great antiquity, but it is only since 1835 that they have been appropriated to the present purposes; they were in that year, by the authority of the Legislature, taken from those who formerly possessed them, and for the first time appropriated to the benefit of the Ratepayers. It appears to us, therefore, that the Corporations have no just claim to oppose the change, should the Legislature see fit to abolish these charges, or to apply them to Harbour purposes, and thus to the benefit of those on whom they are levied." (p. 43.)

As the result of the whole Inquiry, and in order to secure the reduction of all charges upon ships and shipping to such amounts as are proved to be absolutely necessary for the purpose of defraying the expenses incurred for the above purposes, and for the benefit of such shipping, and also to remove the practical difficulty which now exists, with reference to the revision, both of the limits and of the tariff, principally arising from the varying character of the different authorities

who are entitled to levy charges, the following, amongst other recommendations, are submitted by Her Majesty's Commissioners:—

- " 1. That a single body of conservators be constituted in each public harbour.
- " 2. That the limits within which each body of conservators shall exercise jurisdiction be determined; and that provision be made for revising these limits from time to time.
- " 3. That all powers necessary for the maintenance and government of the harbour be vested exclusively in the conservators of the harbour.
- " 4. That all properties held by the existing authorities of any public harbour, and appropriated for the purposes of the harbour, be transferred to the conservators of that harbour.
- " 5. That all revenues appropriated to the purposes of any public harbour be transferred to the conservators of that harbour.
- " 6. That all dues and tolls on ships, or on goods carried in ships, levied by Municipal Corporations, or other town authorities, within the limits of any public harbour, be transferred to the conservators of the public harbour within which they are levied.
- " 7. That the debts secured, either partially or wholly, on the property or revenues transferred to the conservators, be a charge on the harbour revenues.
- " 8. That where these debts are also secured on a borough fund, or on rates payable by the inhabitants of a district, the harbour revenues be indemnified against these debts by such borough fund or rates, unless these debts have been incurred for harbour purposes: and that, where requisite, special provision be made to secure to the harbour revenues, indemnification from the ratepayers of the town or district against debts which are not secured, or inadequately secured, on a borough fund, or on rates, but which have been incurred for municipal or other town purposes.
- " 9. That the tariffs of the dues and tolls on ships, or on goods carried in ships, transferred to the conservators, be revised.
- " 10. That the limits within which each such due or toll is leviable be also revised.
- " 11. That provision be made for the future revision of such tariffs and limits from time to time.
- " 12. That all exclusive privileges, within public harbours, be abolished.
- " 24. That all dues or tolls on ships, or on goods carried in ships, leviable by the conservators of a public harbour, be levied equally, and that all exemptions from, or inequalities in, such dues or tolls be abolished."

(p. 47-8.)

On behalf of the Committee acting for the Corporation of Manchester,

JOSEPH HERON, *Town Clerk*

Town Hall, Manchester,  
January 12th, 1855.

## LIVERPOOL TOWN DUES.

### REPRESENTATIVE MEETING AT MANCHESTER.

(From the MANCHESTER GUARDIAN of Saturday, January 27th, 1855.)

A meeting was held on Wednesday last, at noon, in the Mayor's Parlour, convened by printed circulars issued by the Town-clerk of Manchester, intimating that—

"The object of this meeting will be to consider and determine upon the steps to be taken, and to concert the necessary measures for securing the co-operation and support not only of the districts which are more immediately interested in obtaining relief from the tax now levied (to pay the borough expenses) on every article imported into or exported from the port of Liverpool, but also of all places which may be suffering under imposts of a similar character, and therefore alike interested in urging upon the Board of Trade the necessity for carrying out, without delay, the recommendations made by the shipping dues commission."

The meeting was influentially attended from Manchester and Salford, and from various other districts. Several Liverpool papers sent reporters. Benjamin Nicholls, Esq., Mayor of Manchester, presided.

Amongst the gentlemen present were, Alderman Sir E. Armitage and Messrs. Aldermen Watkins, Baneroff, Neild, Shuttleworth, and Pilling; Messrs. Edmund Buckley, J. C. Harter, Richard Birley, E. A. Lingard, J. Simpson, J. Hall, Wm. Gibb, C. H. Minchin, &c., and the following representatives of other places and bodies.—*Manchester Chamber of Commerce and Manufactures*: Messrs. Henry Ashworth (Vice-President), Thomas Boothman (Secretary), James Worthington, William Himmers, and John Chadwick.—*Manchester Commercial Association*: Messrs. Malcolm Ross (Vice-President), and Hugh Fleming (Secretary).—*Salford*: Mr. William Ross (Mayor), the Town-clerk, and Mr. Alderman Langworthy.—*Ashton-under-Lyne*: Messrs. Higginbotham (Mayor), and Buckley.—*Bolton*: Messrs. P. R. Arrowsmith (Mayor), and Joseph Crook, M.P.—*Oldham*: Mr. John Platt, (Mayor).—*Rochdale Improvement Commissioners*: Messrs. Thomas Ashworth (Chief Constable), John Mason, and W. A. Scott.—*Stockport*: Dr. Rayner (Mayor), Mr. Councillor Hampson, and Mr. Vaughan (Town-clerk).—*Liverpool*: Mr. Venn (assistant Town-clerk).



The TOWN-CLERK said that, as gentlemen present would probably be aware, the meeting had been summoned by circulars, addressed to gentlemen connected with a considerable number of places in the neighbourhood of Manchester, interested in the payment of the town dues of Liverpool, and requesting that the parties or bodies to whom they were addressed would, if convenient, appoint some gentlemen to represent their district or body. He had received in answer to the circular, replies from a considerable number of places, the general character of which would be best judged of by his reading a communication made by the Secretary of the Leeds Chamber of Commerce; for the other letters were pretty much of the same character. That gentleman wrote—

“Leeds Chamber of Commerce, Leeds, 19th January, 1855.

“Sir,—The Mayor of Leeds has communicated to this chamber the circular and accompanying printed document respecting the Liverpool town dues, issued by you, under date of the 12th inst., and the council of the chamber have given the subject their serious consideration. The council are fully convinced of the injustice inflicted upon commerce in general by the imposition of these dues, devoted as they are to purposes entirely foreign to the public interests, and they cordially concur in the recommendations of Her Majesty's Commissioners, as expressed in their report on shipping dues. Whilst very sensible of the importance of co-operation on the part of all bodies representing the interests of commerce, for the purpose of urging upon the government the necessity of carrying out measures for the relief of trade from these and other similar imposts, the council of this chamber do not consider that by sending representatives to the meeting to be held in Manchester on the 24th inst. they would be rendering assistance in furthering the general object in any degree more practical than will be afforded by the present expression of their deliberate opinion upon the question at issue. I have, however, to assure you that the council of the Leeds Chamber of Commerce are prepared to give every support in their power to measures having for their object the removal or equitable adjustment of these imposts; and when the proper time arrives they will not only give effect to their views by petitions and memorials, but will also use all the influence they possess to induce the members of parliament connected with the locality, and any others with whom their opinion may have weight, to aid in this most necessary reform. The council beg you to communicate this letter to the promoters of the movement in your borough, and to express their readiness to receive any suggestions as to the course to be pursued in the further advocacy of the public interest as involved in this question.

“I am, Sir, yours very truly,

“HENRY BIRCHALL, Secretary.

“P.S.—The council have communicated with the president of the chamber, William Fockett, Esq., M.P. for Ripon, and have no doubt of securing his active co-operation.

“Joseph Heron, Esq., Town clerk, Manchester.”

He had received communications of similar tenor from various places, including the Chamber of Commerce at Glasgow, from Halifax, Wigan, Nottingham, Birmingham, Bury, Derby, Macclesfield, Sheffield, Wakefield, and other places; all intimating the same sentiments as expressed in the letter he had read.

He had also received letters stating that representatives would attend from Rochdale, Bolton, Stockport, and Ashton-under-Lyne.

The Mayor said they were met to consider what steps they ought to take in order to follow up the report of the commissioners upon local charges on shipping. The members of the Manchester Chamber of Commerce and of the Manchester Commercial Association naturally took a deep interest in this question, and their respective presidents or vice-presidents would, he hoped, state their views to the meeting. Levied as these town dues were on the industry of the entire district, and expended on purely local objects within the borough of Liverpool, the cost of which ought to be defrayed out of a borough rate (hear), they became a serious and objectionable charge, for which no equivalent whatever was afforded. (Hear.) It was a gross injustice that the inhabitants of other towns should be compelled, in addition to their own local rates, to contribute to relieve the people of Liverpool from those ordinary taxes which fell on all other communities, simply because that town happened to be a seaport. (Hear.) The infliction of so heavy a penalty to pay dock and other necessary dues would be bad enough; but when the Liverpool corporation insist on their right to levy these dues over an extensive district, and on goods which never enter their borough at all (hear), he thought it was high time to investigate their claim to such dues. (Hear.) For it would be just as reasonable if our citizens were to levy contributions on all goods passing through Manchester on their way to other towns. With the law of the matter he should not interfere, but would leave that to our talented Town clerk, in justice to whom he must say in reference to this question, he had already acquitted himself in the most able manner (hear), and to whose clear and straightforward explanations the results in the report before them were mainly due. To him the community at large were very much indebted. (Applause.)

WILLIAM ROSS, Esq., Mayor of Salford, moved the following resolution:—

“That the claim of the Corporation of Liverpool, to exact the payment of dues arbitrarily fixed, in respect of every article imported into, or exported from the port of Liverpool, without being under any legal obligation to expend any portion of the amount obtained in maintaining and improving the port, or for the benefit of shipping, is as unconstitutional in its nature, as it is opposed in principle to all recognized law, and the exaction of such dues, to the extent of upwards of £125,000. per annum, to be expended for strictly local and borough purposes, constitutes a most vexatious and unjust tax upon the trade and commerce of the nation, which, in the opinion of this meeting, ought to be abolished.”

He was sure all present would support the resolution, which expressed so clearly the evils of which they had to complain. He appeared on behalf of the neighbouring borough of Salford—now reckoning a population of upwards of 90,000, in some portions of which there had been of late great increase of manufactures—to protest on behalf of that community against this most iniquitous tax, which was really unjust in principle. Though much was said of its being so long maintained, he thought they would agree with him that however long an evil might have existed, if it were morally wrong, its antiquity would not make it right. (Hear.) At a meeting of the

general purposes committee of the Salford council, to appoint representatives to this meeting. Mr. Alderman Langworthy, an eminent merchant of Manchester and Salford, was named to accompany him. He had spoken to many gentlemen on the subject, and found but one general condemnation of this unjust tax; merchants and others all agreed that whether legal or not, it was a most unjust tax, which compelled the inhabitants of Manchester and Salford and other places to pay the borough rates of Liverpool; for that was the fact. He emphatically and cordially moved the resolution, which expressed the strong feeling in this city and the borough of Salford, as well as of every surrounding town, against the great evil, which they felt it a bounden duty to endeavour to get rid of.

Mr. HENRY ASHWORTH, Vice-President of the Manchester Chamber of Commerce, in seconding the resolution, characterised it as one which claimed as our right to be fairly treated in this matter; that the inhabitants of Liverpool should not derive from us a source of benefit for which they gave us no adequate return. It was a sort of universal privilege among the British people that they should now and then indicate their restiveness under taxation. When we found that the public taxes were being raised and expended in a manner unsatisfactory to the country, the effect was to generate great heavings in the social fabric; the people became occasionally tumultuous, and at any rate insisted that they should have representation co-equal with taxation. He thought in that respect no one indebted to the justice of that demand; and in like manner he thought we might claim that in respect to an affair of taxation levied upon our property by the people of Liverpool, we ought either to be represented, or those receiving the tax should at all events satisfy us that their claim was more just than we were now accustomed to believe. Touching the extent of this tax, the gross sum was about £123,000 a year; and to realise its application, take the article of raw cotton, the charge on which, at the rate of 2d. per bale to the Liverpool town dues, came to £16,000, or £17,000 a year. But when this cotton had been manufactured in Manchester and elsewhere, and came to Liverpool to be re-shipped from Liverpool, every bale of goods derived from that raw material was again taxed at the same port. (Hear.) In like manner every article used or consumed, everything we eat, drink, or wear, which passed through the town of Liverpool, was taxed for the account of the Mayor of Liverpool, and to afford a fund to be disbursed as they pleased by that corporation. There was another phase of the injustice. Among antiquated abuses there were often to be found partialities and favours; and in this instance the Liverpool town dues were not a tax of universal application; for there were privileged exemptions—the freemen of Liverpool themselves were exempt, as well as the resident freemen of London, and those of Bristol, Waterford, Wexford, and he believed also those of Lancaster. (Hear.) The application of these exemptions was worth tracing. A firm of Liverpool merchants or brokers, entrusted with property and receiving a consignment of cotton from abroad, perhaps for the account of some spinner or manufacturer here, pay for it a charge as town dues of 2d. a bale. Suppose of the two partners in this firm, one is a freeman of

Liverpool and the other not. The whole amount is charged by the firm onward to the owner of the property; but when the firm come to account for the town dues to the Liverpool corporation, they claim an exemption of one-half, because one of them happens to be a freeman. Thus he receives half the tax on our cotton. And so with firms that are freemen of the favoured places, London and Bristol, Waterford and Wexford; and we in Manchester are taxed for the benefit of people who have vested interests in these different places. Such was the information he had derived from those supposed to know, and he should be glad to be corrected if in error; but if true, it was another phase of the injustice which had not before been traced out. We had been told that the Liverpool corporation were not called upon to expend any portion of this money for the benefit of the parties from whom it was raised. This had been ascertained by the royal commission in the answer of the Liverpool corporation to that effect; that they were not legally bound as to the manner in which they should spend it; but that it went to the account of the mayor and corporation, to be applied for local purposes. He believed the fact was that, some years ago, when the dock trustees obtained an act of parliament, and became as it were the trustees for conducting the merchandise of the port, the corporation flung upon their shoulders the onus and liability of maintaining the lights and buoys and other charges of the port of Liverpool; and thus the corporation were not called upon to spend anything whatever, or, at least, only a very small amount, on behalf of the persons from whom the money was raised. Then in what way was this large amount expended? First, it relieved the borough of Liverpool of all local taxation as borough rate, which, in Manchester, amounts to £70,000, or £80,000 a year. So far the inhabitants of Liverpool were gainers by our paying their taxes for them to that extent, as well as our own. It was stated also that the Liverpool corporation had been purchasers of a large amount of property in the borough, of which no one knew the real extent, for it was kept a sort of mysterious secret; but there were persons who had undertaken to value it in the lump at four millions sterling. A large sum certainly, and the revenue from which ought at any rate to be quite enough. Surely they could afford to drop taxing us any longer. They were also liberal in their way to public institutions, especially those of religion; always excepting Dissenters and Catholics, for he did not know that the corporation was chargeable with having shown them much favour. Last year's account showed that the expenses upon the churches of Liverpool came to a large sum. The Liverpool corporation bought some half-dozen churches, which were now their own property, and last year's expenses for St. George's Church were £1,349,—a large sum to uphold a church,—while the pew rents came to only £180. In the same manner they had gone on with the payment of ministers, of clerks, organists, organ blowers, choristers, sextons, and other expenses; and these they had to pay at St. George's, St. Luke's, St. Michael's, St. Martin's, St. Thomas's, and he knew not where beside; and in more than one instance the amount of receipts was so small as to be utterly insignificant. In St. Martin's the whole of the receipts from pew rents last year were

£34. 5 s.; while the organist and organ blower received £55. for their share of the emoluments. Public funds were very often ill-distributed; but if an instance of the r being recklessly flung away were wanted, it would be found in the extravagance of the Liverpool corporation. Then there was St. George's Hall. Many of us admired a large and handsome building; but if called on to pay a large cost for erecting it, we thought we ought to have a voice as to the expenditure. In that case we had had no voice, though it was difficult to refrain from saying that a great part of the cost must have come out of our own individual pockets. Taking up the *Liverpool Albion* of Monday last, he found an article on "The Corporate Estate and the Town Council," in which the editor states,—

"It has often been said of our finance committee, that it is a species of star chamber, free from check, control, or responsibility. \* \* \* The finance committee is made up of various elements. \* \* \* To shut their mouths they have been asked to share the honours, and the finance committee still remains a sealed book. It has got a large property under its control, but nobody knows what that property is, or where it is situated; whether it is occupied or unoccupied, in part or in whole; what the rental is, whether recovered or not, or whether there are good or bad debts owing. Nobody knows who the tenants are, the nature of their tenures, or what principle is acted on in disposing of the various claims, doubts and difficulties that may daily arise. Nobody knows whether leases are given to the highest or to the lowest bidder, whether to a son, brother, cousin, or other relation of parties directly or indirectly having the power to dispose of the question, or whether all such influences are excluded. In short, neither the council nor the ratepayers know anything whatever on any of these points, nor on any other points affecting the corporate property excepting what the meagre details given occasionally by the finance committee at the meetings of the town council may afford. Some time ago we strongly recommended that there should be a map of Liverpool specially framed with a view to indicating every plot of ground, and every house, and every other property of whatever description, belonging to the corporation, that the ratepayers might not only know the extent of their property, but where situated; that they might thus be in a position to be better acquainted with the proceedings of their finance committee than they now are. With such a map the public would have a guarantee in publicity which would assure them that the committee was made up of honourable men. There will be relations, friends, or call them what you will, who may be in the way of buying corner bits which the corporation may happen to be in the way of requiring to carry out improvements. The price to be paid by the corporation may be double that paid by the private speculator; but then, he has only been turning the honest penny, and it is just no more nor less than a bit of good luck. It is said such things have been, and we believe such things will be;"

Indicating that speculation is going on in the corporation of Liverpool. And how could we wonder at it, when they have immense funds passing through their hands; and at their command, belonging to the people of Lancashire, Yorkshire, North Wales, Warwickshire, and various other parts of the United Kingdom? That property, in passing through Liverpool, had been charged with something, which had fallen into the hands of the corporation, and it was the unscrupulous demeanour, the reckless extravagance, and the unrighteous character of that impost that we had now to get rid of.

The TOWN-CLERK said he was exceedingly glad to see that they had amongst them a representative of the Town-clerk of Liverpool, Mr. Venn; and a more efficient assistant, or a more able representative, the Town-clerk of Liverpool could not have sent. He (the Town-clerk) hoped that Mr. Venn would take back with him a good report of the meeting; and what was more, if Mr. Venn could set him right with regard to any statement he might make, no one would be more satisfied to hear Mr. Venn than he (the Town-clerk) would. He was sure that he expressed the sentiments of every gentleman present, when he said he was exceedingly anxious to show—not so much to those in the room as to those out of it—that they were not influenced by anything like bad feeling or jealousy towards the corporation or the town of Liverpool. Manchester was as much interested in and satisfied to see the prosperity of Liverpool as any part of the kingdom; and he believed that probably a majority of the respectable and influential merchants of Liverpool, when they knew what the case of Manchester was, would feel that it was very desirable, for the credit of their ancient borough, that the stain now resting upon them should be at once and for ever wiped away. (Hear) Manchester simply asked that the recommendation of the shipping dues commission appointed by Her Majesty—an entirely independent body—should be carried out; that recommendation being nothing more nor less than the reasonable suggestion, which it would hardly have been thought could be required at this time—that no further charges should be imposed upon trade and commerce than could be shown to be absolutely necessary for the maintenance of the ports and harbours in respect of which those charges were collected. He believed it was only owing to the ignorance of Manchester and the manufacturing community generally, of the position in which Liverpool really stood—as was so clearly and distinctly shown at the recent inquiry—that the exaction of the town dues, or "black mail" as they had been called, had been so long and quietly submitted to. Liverpool had taken her stand deliberately; and he was never more surprised than when, in answer to the question put by the commissioners as to what were their liabilities or responsibilities in respect to the enormous amount of town dues they were collecting, the corporation answered, "There are not any obligations imposed upon the corporation in respect of their receipt of those dues." Yet those dues, the receipt of which the Liverpool corporation declared placed them under no obligations, were known to be enormous and constantly increasing, although their real amount was not stated. We do know that upwards of £125,000. per annum is paid to the borough fund, but in addition there is the amount paid to the freemen, which, as the commissioners state, must be large, although "it was impossible to ascertain it."

Referring for a moment to the title set up by the corporation, I find in the *Liverpool Times* of the 1st of May last an article, the writer of which shews all the acuteness of a lawyer, and writes in a way to lead to a suspicion that he had been to their Liverpool friend who was then present, or to others, for instruction.

In that article, the case of *The Corporation of Exeter v. Warren* was paraded before the public on behalf of Liverpool; but he (the Town-clerk) was prepared, looking at the stand they had taken, to quote the same case as against the Liverpool corporation. The case was no doubt a very important one; and a few words, which he would read from the *Liverpool Times* would show the ground he took. This case was put forward as perfectly conclusive, and to prove the unquestionable right to the town dues. The discussion arose upon the application to the Court of Queen's Bench for a new trial; the case had been tried before Mr. Justice Coleridge, but it was objected, that his directions to the jury were bad in law. In giving judgment, Lord Denman said—"My learned brother did not deny that for the validity of a royal grant of the franchise of a port, with the right to collect port dues or petty customs, a consideration was necessary; but he (Mr. Justice Coleridge) went on to say, that the mere creation of a port, with the right to all to bring their ships there for safety, would be considered sufficient in law to support the grant;" and Lord Denman added,—

"We think he might properly have added, that if the ownership of the port carried with it the obligation to clear the harbour, or do anything else in the way of clearing or maintaining it the non-performance of that duty might render the owners liable, but could not form a defence to the present action; and that a long enjoyment of the duties might warrant the presumption of any fact necessary to make them legal."

That was to say, that the long enjoyment of this right might warrant the presumption that there was a consideration; but their friends in Liverpool could not raise the presumption. The presumption alluded to by Lord Denman, must and could only be of something which was doubtful; but the corporation of Liverpool said there was no doubt,—they expressly declared that there was no consideration for the town dues; so that it was perfect nonsense to talk of a presumption that there was. Even as a legal question, he thought the position of the corporation of Liverpool was extremely doubtful; but, so far as regarded the law it was scarcely necessary for them to enter into the matter at all. In their report, the commissioners had stated that for the purposes of the report, they assumed the corporation to have a good title; and Manchester and the manufacturing community were not called upon to quarrel with the course taken. They were content with the decision, and need not quarrel with the bad reasons given for that decision; and all they asked was, that the recommendations of the commissioners should be carried out. But it might be well to show how it was that the corporation had got themselves into a position for it to be necessary for them to declare that there was no consideration for the town dues. When the right to impose town dues upon certain parties was litigated in 1691, and again in 1695, the corporation distinctly declared, as a consideration for the dues, that they were "subject to grievous and heavy charges in clearing and otherwise maintaining the port." It must be remembered, that the consideration for port dues or petty customs, either expressed or implied, always was, that there should

be a place of safety provided, to which vessels had a right to resort at all times. In 1708, when, according to a statement made before the commissioners by the Town-clerk of Liverpool, the town dues were less than £500 a-year, it was necessary, for the better security of ships, to provide a dock. The corporation went to parliament for the necessary powers; and their case was sufficiently shown by the recital to the act:—"That a dock or basin is required for the better security of ships in the port, and that the cost thereof would be more than the inhabitants and corporation could raise." They did not deny, but clearly admitted their responsibility; but they said that the charges would be more than they could meet. At this period the first Dock Act was passed, and the corporation was authorised to levy dock dues to a certain amount—but the power to do so was only granted for 21 years. The conclusion was irresistible. The corporation of Liverpool did not propose at that time—they had not grown bold enough—to transfer in perpetuity all the responsibility connected with providing docks and places of safety for ships. That responsibility devolved upon them, if ever they had any title worth talking about, in return for the town dues they were authorised to claim. But they asked for power to levy dock dues for a limited period only, and it might be supposed that they showed that the benefits which ships and shipping would receive would be sufficient to warrant the granting to them, as a fund in aid, such dues for this limited period. But under the subsequent Dock Acts, the corporation have obtained power to levy dock rates to any extent necessary for providing dock accommodation, and also to levy other special rates for harbour and port purposes; all expenses of the port are now defrayed out of such rates, and the corporation now extract from the commerce of the country, for such objects, rates amounting altogether to little less than £400,000 per annum. Therefore his friend, the Town-clerk of Liverpool, was clearly in a great difficulty; and his answer, extraordinary as it appears, was, in fact, the only answer that could be given. It was possible that he (the Town-clerk of Liverpool) may attempt to get out of the difficulty by saying, "It was a strictly correct answer. Parliament has removed from us, deliberately, the responsibility of keeping the port in order, and has authorised us to make other and distinct rates for the purpose, and has left us in the possession of the town dues," to be spent in eating and drinking—for that was the fact until the Municipal Act was passed—or in any other way that might suit the tastes of the individual members of the Liverpool corporation. His answer to that would be, "It is possible that so grievous an injury may unwittingly have been done by the legislature; but I feel perfectly satisfied that it is only necessary for the grievance to be brought under the consideration of the legislature: if they have given, they can take away—in order that it shall be, with the least possible delay, got rid of." (Hear, hear.) He could hardly believe that the corporation of Liverpool would take the position that would compel them to say in effect, "We have by stratagem and concealment, indirectly, but step by step, obtained powers to levy other rates upon the trade and commerce of the country, for the purpose of

defraying those expenses which ought to have been defrayed out of our town dues, and have succeeded at the same time in keeping possession of the town dues, without being called upon to give any consideration whatever in return." If that position was to be taken, the sooner the better. This view of the question may have occurred to the commissioners, and may have influenced them in so decidedly recommending that all dues of this kind, not shewn to be strictly applied to the only purposes for which they could be legally originally granted, should be abolished. (Hear, hear.)

How were the Liverpool town dues fixed? Lord Hale, in a treatise concerning petty customs, says, "Petty customs were clearly due to the crown in ancient times, though the imposition of *fresh* dues was recited to be illegal by a statute of Charles the Second." By that statute subsidies were granted to the crown, for the purpose of defending trade and commerce against interference by foreign enemies, and maintaining the country—in fact, it was a sort of civil list, if such a thing existed in those days; and the recital was—"And because no rates can be imposed upon merchandise exported or imported by subjects or aliens, but by the common consent of parliament, be it enacted"; and then followed a most explicit statement of the dues the crown could claim, to be signed by the Speaker of the House of Commons in order that there might be no mistake as to the authority given. But in these days we had a greater authority than King Charles or parliament. It was not even the corporation of Liverpool. The corporation could hardly have ventured, at a public meeting of their body, which was open to reporters for the newspapers, arbitrarily to usurp a power most jealously guarded by parliament, and, by resolution, coolly to determine what rates and taxes should be imposed upon her majesty's subjects in respect of all goods coming along the highway—for it was no other, although it was covered by water—leading into Liverpool. But it was the collector who fixed the rates on all new articles—the man who collected the dues—who looked at the packages, but did not trouble himself to inquire the value; it was he who arbitrarily decided what every package should contribute for the exclusive benefit of Liverpool, before it was allowed to come in or go out of the borough. It was clearly and distinctly proved before the commissioners, and, indeed, was not denied, that no new article, whether of the most absolute necessity or not, could pass either way without paying "black mail" thus fixed to the corporation. As the corporation could not venture, by resolution of council, to tax the people, it was quietly done in the custom-house by the corporate collector, who charged just what he pleased; and the manufacturing and commercial community had been fools enough,—he believed, because they were ignorant of the real state of the case,—quietly to pay what had been thus demanded. It appears to me that he only dues the corporation could have any pretence whatever for taking, were those stated upon the brass-plate of which they had heard so much; that plate contained 100 odd articles, but the list was now swollen to nearly 1,000. This had not been the course taken in other places. Bristol had just as ancient

a right, he believed, as the corporation of Liverpool. Every article, however, upon which Bristol ever claimed a tax was distinctly stated in the charter under which the due was claimed. It was a maxim of law that a tax of this kind must be fixed and certain; and he believed that if the litigation had gone on, the corporation would have totally failed to prove a good title to the rates, upon their right to which they now insisted.

In a Liverpool paper, of recent date, it was said, and the remark was singularly worded—"It is well for Manchester and for this borough, that the right was taken out of the hands of an individual, and placed in those of a representative body, elected by ratepayers, who are deeply interested in their due administration." He should be indisposed to quarrel with the remark, after it had been slightly altered:—Let it stand—"It is well for this borough that the right was taken out of the hands of an individual, and placed in those of a representative body, elected by ratepayers, who are deeply interested in their administration." (Hear, hear.) What would the Liverpool corporation have said if the dues had remained in the hands of Lord Molyneux's family, and they had gone to Parliament to propose that, instead of paying the expense of providing places of safety for ships and of maintaining the port, they should levy other rates upon the trade and commerce of the whole district, and still retain the town dues, without giving any consideration whatever for them? What had the Liverpool corporation done for which they could ask for the gratitude of Manchester? They had pulled down and rebuilt their streets—embellished their town—erected magnificent halls and splendid buildings—made Liverpool a place of which Manchester, as a neighbour, felt justly proud. But with whose money had they done this? They had obtained the money of Manchester and the district upon the understanding or supposition that it was to be expended for national or trade objects; they had expended it for purely local purposes. What was more, they had obtained our money to an enormous amount, under the acts of parliament, which nobody had watched, to build those docks which were the admiration of the world. We did not object to this. Manchester would never have raised a hand against any expenditure that could be shown to be necessary for the purposes of trade and commerce, in which we were vitally interested, and quite as much as the corporation of Liverpool could be. But we had been doubly taxed. We had been called upon to find security for all the money expended in making the docks, thereby stimulating and increasing trade—for what? A debt of seven millions sterling had been incurred, and rates amounting to £400,000. were paid; trade had been thereby increased; but, at the same time, this heavy and probably necessary expenditure had tended enormously to increase the town dues, which were applied by the corporation of Liverpool for purely selfish purposes.

We may, as a matter of the simplest justice, ask to have the recommendations of the commissioners carried out, when we look to what had been done at other places. The right of Bristol to dues was most distinct;

nobody thought of questioning its legality; but the Bristol corporation, with a public and patriotic spirit—and at the same time, no doubt, with a selfish feeling as to their own trade—being satisfied that the rates were prejudicial to trade and commerce generally, voluntarily abolished them. (Hear, hear.) Parliament had, to a certain extent, dealt with dues of a similar character, at Newcastle-upon-Tyne; and no doubt parliament would be prepared to deal with those of Liverpool, and to carry out the recommendations of the commissioners, when the proper time arrived. From time immemorial, town dues had been taken at Southampton; but when the corporation of Southampton asked parliament to give them authority to levy dock rates for the purpose of constructing docks, and providing better accommodation for shipping, they, by the same act, abolished their right to claim town dues. No doubt when Liverpool applied for the early Dock Acts, it was felt to be desirable to have a certain income, by parliamentary right, rather than an uncertain (and then very small) income from town dues; and if the merits of the question had been properly brought before parliament, and then discussed, there would have been no trouble with the town dues now.

It was possible that they might have some difficulty in persuading the government—although he did not think it likely—to bring in a bill, during the present session, to abolish all dues of this description. A letter had appeared from Mr. Lindsay, the member for Tynemouth, stating that Mr. Cardwell, the President of the Board of Trade, was desirous of dealing with the whole subject when he introduced his bill, and that he was waiting until the report of the commissioners as to the Irish ports was presented. They must not however delay to take steps in the matter, and it was very desirable that the district interested should understand that, on account of the number of bills the Liverpool corporation had now before parliament, a very decided move should be made by all interested in the abolition of the town dues. The discussion must come on during the present session. The Liverpool corporation were seeking for—first, an improvement bill. It appeared very ungracious for Manchester, or any other place, to object to the improvement of Liverpool. In some respects, Manchester though that Liverpool needed a great deal of improvement; and the improvement they wished to see was, Liverpool people paying the expense of their local improvements out of their own funds. Manchester did not want to, and would not, object to the Liverpool improvement bill, provided that clauses were introduced, distinctly and clearly withdrawing the town dues, from being, directly or indirectly, charged with the payment of the £300,000, or £400,000, it was proposed to borrow for improvement purposes. Last session, such clauses were introduced into a similar bill, and no doubt that, this session, such would again be obtained through the Board of Trade, unless the corporation, as he hoped would be the case, voluntarily introduced the required protecting clauses. Liverpool was seeking also a waterworks bill; and the same kind of clauses might be required, in case it was proposed to borrow more money

for the works. What was wanted was to keep the town dues from being charged as security for any additional debt. The commissioners had declared that at present the debt was about a million sterling; and also that there was ample security, without the town dues, arising out of the corporate property, as to which we should probably know something hereafter, seeing that a return—which it was said would occupy a number of clerks three years to prepare—was to be moved for at the next meeting of the council by Mr. Robertson Gladstone. This corporate property, which was estimated at four millions or more, had really been created out of the town dues paid by the district. In addition to this ample security, Liverpool might well follow the example of Manchester and levy a borough rate; for it at present had none, although the rateable value of property in Liverpool was £1,400,000. There was another bill, and a most important one, sought by Liverpool, upon which he would make a few observations, rather to those whose duty it was to watch more directly over the interests of trade and commerce, than as forming part of the business of that meeting. The Liverpool dock trust were proposing a very large extension of the docks, and proposed to take power to lay out something like an additional four millions sterling. Accommodation to any extent that could be shown to be required by trade and commerce, ought to be and must be provided; but he thought nobody would question the assertion, that the representatives of trade and commerce ought, in the first place, to be satisfied that the proposed additional accommodation was required; and, in the second place, that the accommodation proposed was the best that, under the circumstances, was obtainable. He thought it would be found that there was extreme doubt as to the expediency of allowing the scheme of the dock trust to be carried out; and he hoped that steps would be taken, at any rate, to induce a postponement of even the consideration of the bill, until parliament had determined how the recommendations of the commissioners should be dealt with, and what kind of a conservancy of our ports and harbours should hereafter exist. Gentlemen would be surprised to hear that, as he was told by a Liverpool merchant the other day, even at this very time, in the north docks now existing—and docks, assuredly, of all places, ought to be looked upon as places of security—vessels in those docks were absolutely almost in danger of shipwreck—when the gates were opened, with a north-west wind blowing. What the dock trust proposed, was to extend those north docks; so that all the disadvantages of the present docks would be still further increased. He would read a letter from the captain of one of the largest American vessels, addressed to the Liverpool authorities:—

“Liverpool, 1st January, 1855.

“It is my candid opinion that the extreme northern docks are not as safe for docking large ships as the others further south. I have received considerable damage three or four times in docking with a fresh N.N.W. wind, particularly on the 9th ultimo, when my ship not only received much injury above water, but struck the bottom several times, there being 22 feet on the sill, and the ship only drawing 18½ feet. There is always too much sea, with fresh north-west to north winds, to risk a ship alongside the wall. I also think the rocks and



stones very dangerous, as many vessels have lost their false keels in docking. I have lost mine twice, and otherwise damaged the ship's bottom, compelling me to go in the graving dock. I think I could mention some dozens of accidents that have happened to my acquaintances, and some very serious. I am not prejudiced against the docks, for I prefer being in them to any others; but nothing but necessity in future will ever induce me to dock a ship there when there is a strong breeze from the N.N.W. to north. I think there are some five or six vessels now in port that have received damage entering the northern docks.

"Yours respectfully,

"\_\_\_\_\_"

Another captain wrote:—

"January 4, 1855.

"Dear Sir,—In answer to your question as to the safety of docking at the north docks with a strong westerly wind, I can only say that I believe no ship can dock there without more or less damage. I docked there myself on the 9th of last month, and in doing so stove the stern of the ship in, and also carried away the cathead. The fenders were of no use, they were crushed in less than five minutes, alongside the dock wall, and also parted nearly all the hawsters and lines in the ship. I had plenty of steam and plenty of men, but the sea so heavy that there is great danger in docking with a westerly wind.

"Very respectfully,

"\_\_\_\_\_"

He held in his hand a copy of a memorial which he believed either had been or was to be presented to the Chamber of Commerce of Liverpool, stating just the same facts. The memorialists deprecate in the strongest possible terms the extensions proposed to be carried out in that direction, and he believed that the docks, if made, would be for the purposes for which they were intended, almost useless. The fact was that now some of those very large ships were, for half their voyages, obliged to take in their cargoes in the middle of the river; they pay all dock dues as if they went into dock, and were subject to all the extra charges of taking in their cargo in the middle of the river. These were most important questions for trade and commerce. The debt was now six millions, and supposing that four millions more were expended, the interest on that sum would have to be raised by dock dues; and so it became a perpetual charge upon trade and commerce. It behoved this district to take care that no scheme of that kind should be passed without receiving due investigation, and he hoped that our Manchester Chamber of Commerce and Commercial Association would, at any rate, look after that bill. There could not be much prejudice to Liverpool by delay. They say they only want to carry out a contract with Lord Derby and Mr. Leigh for the purchase of some £150,000. worth of land; that they only want to buy the land; but he would say, "Don't let them buy the land; don't let a step be taken till parliament have decided what they will do with the recommendations of the commissioners, and until you are quite satisfied that the arrangements proposed are the best and most desirable even for Liverpool itself."

Before concluding, he would venture to ask if we had any reason to feel special confidence in the management of the corporation of Liverpool? He would mention one or two instances to show that the corporation of Liverpool were not

infallible. What did they do with Wallasey Pool? They sold the finest natural dock in the world, into which ships could have gone at all times of the tide. And for what purpose? To buy the Newsham Hall estate—to become, in fact, speculators in land on the Liverpool side. They made a second mistake. They might have purchased the whole of the Birkenhead docks for a very low price; but for the sake of £50,000. the negotiation went off. But the very fact that they negotiated was to himself conclusive of one fact—that they themselves thought that the Birkenhead docks would afford a convenient and satisfactory accommodation to commerce. If so, then what had we to do with the rivalry or jealousy between Liverpool and Birkenhead? Let the highway to those docks be made free; let no charge be made for going up that highway (for highway it is, though covered with water), except what was necessary for keeping it clear and in repair; let the dock dues and rates be made consistent with the accommodation provided to commerce; and then let commerce go to the right or to the left, just as it can find the most convenient shelter or accommodation. But do not let them spend four millions more, in addition to their debt of six millions, which is inflicted, not upon the people of Liverpool, but upon the trade and commerce of the nation; and for which addition, if ever permitted, we ourselves would be for ever taxed. Then there was another important point, which we had a right to press upon the attention of government. The commissioners propose a different conservancy; and if all that was said were true, it was high time there should be a different one from the present in Liverpool. He was told that it was a fact, about which no dispute could arise, that a most serious injury was arising from carrying out the river walls in one direction on the Liverpool side only; that millions of tons of material were annually carried away from the Cheshire side, which must find a deposit somewhere; that the channel was constantly changing; and that if the same course of action were to continue, the probability was that the estuary would become, ere long, most seriously interfered with and damaged. All these facts showed that we had no reason to be so exceedingly confident in the management of the corporation of Liverpool; and that before parliament gave them power to spend four millions of money, parliament ought at any rate to see whether the river was properly protected, and also whether the accommodation proposed was the most desirable, whether the expense was necessary, or whether the trade and commerce of the district could be satisfactorily accommodated with the existing arrangements. No doubt our different commercial chambers would look after that bill, and he felt satisfied that a very little exertion on the part of those who represent the commerce of the district, would prevent anything like a speedy decision, when that bill came before the legislature. Having detained the meeting so long, he would not read some extracts which he had prepared, simply to show that at any rate we in Manchester need not be afraid of not meeting with sympathy amongst our friends in Liverpool, in the course we had taken. The Liverpool papers he had carefully looked through for some time past, and he was really surprised to find how uniform (with one

single exception) was their condemnation of town dues, taken as they are and expended as they had been. One paper said it believed that if town dues were withdrawn altogether, many people on 'change thought it would be no great disadvantage to the corporation; for that more economy would be introduced, fewer extravagant buildings would be erected, and that various beneficial changes would be made; and they thought that what with the rates on docks and other savings, there would be enough to compensate for the loss, and that the council would be just as wise after town dues were gone as at present. Another Liverpool paper characterised town dues in a way which formed quite sufficient justification for all that we had done or were doing; and must satisfy every one that we were not likely to work unsuccessfully. He felt satisfied that the days of those town dues were necessarily numbered, whenever the recommendations of the commissioners came fairly before Parliament; and that such a case would be made out against the impost as would render all the opposition of the old corporations, if they did band themselves together to protect these old abuses, perfectly hopeless and futile. (Hear, hear.) He would finish by quoting a passage from one of the Liverpool papers which was well informed upon the subject; and whose accurate description must satisfy everybody that we had a righteous cause, and were sure of success. The writer says,—

"The town dues offend against every just and proper principle—they constitute a tax upon commerce, without affording any benefit in return, and they perpetuate the anomaly of unconstitutional tyranny, by making one merchant pay, whilst they excuse another. Is that just, right, or honest? Certainly not. And being neither just, right, nor honest, it cannot endure."

(Hear, hear, and great applause, as the Town-clerk sat down.)

Mr. WILLIAM GIBB expressed his satisfaction at the forcible language in which the Town-clerk had explained that we pay Liverpool town dues and receive nothing in return. He had been told both in Liverpool and Manchester that part of those dues did go towards the maintenance of the river or something belonging to it. It was desirable this should be perfectly understood; and he could find no such charge. He had ascertained the Liverpool dock dues to be as heavy, if not heavier, than in any other port in the kingdom. The average tonnage upon ships alone was 1s. 4d. per ton, varying with the places, from 9d. on ships from North America to 2s. 3d. from South America; but averaging 1s. 4d. which was paid by the shipowner for the people at the other end. Besides this, there was the charge on the cargo, at so much per package, first on the raw material imported, and again on the manufactured goods exported, so that the dues were levied twice and both ways. He was satisfied if we went to the House of Commons we should get rid of the Liverpool town dues altogether. But we must watch all these new bills of Liverpool. He trusted no committee of the house would be found to pass one of those bills, without having a clause to protect the public against the perpetuity of town dues. He had taken up this question 16 or 17 years ago, and submitted it

to Mr. Poulett Thomson, and he was glad to see that, at length, the attention of Manchester and the district was roused, and he trusted that we should never give up the fight till we had won the victory.—The resolution was then put and passed unanimously.

Mr. M. Ross, Vice-President of the Manchester Commercial Association, moved the second resolution:—

"That the necessary steps be taken for bringing more immediately under the notice of Her Majesty's government, the oppressive and obnoxious character of this tax, and of urging the necessity of carrying into immediate effect the reasonable recommendations of the royal commissioners appointed to inquire into the dues upon ships and shipping, and of abolishing all charges which may not be required for the purpose of defraying the expenses incurred in maintaining the ports and harbours."

Mr. Ross said he had no jealousy whatever of the large corporate property of the Liverpool corporation, or the slightest wish to interfere with the mode in which they might see it their interest or benefit to dispose of that property; and if it were their pleasure that a portion of it should go for the blowing of the organ of Saint Martin's, he would say, if they liked it, let them have as much organ-blowing as they pleased. But if, for this purpose, they levied a tax on the people of Manchester for which nothing whatever was received in return, we had very great reason to complain, inasmuch as we did pay also our own local taxation. Mr. J. C. Harter, who had just left the room, complained with great justice that he paid to the Liverpool corporation eight times as much as the amount of the borough rate he paid to the Manchester corporation. (Hear.) Many others were in the same position. One gentleman here consumed 100 bales of cotton a-week, and he paid £40. or £50. a-year to the Liverpool corporation; and other cases might be named, varying from that amount up to £200. They naturally asked, "Why should we be taxed to two towns? We pay local rates here: why pay also in Liverpool?" There had been a gradual progressive increase in the amount of the Liverpool town dues, which was not based upon adherence to the brass-plate so often referred to, but by taxing every new commodity that could possibly enter into consumption. In 1751, about 100 years ago, the whole amount of the town dues was only £1,300; 20 years afterwards it had only reached £2,800; in 1791, they were £10,000; in 1811, they had doubled, having amounted to £21,000; in 1831 they only reached £47,000; in 1851 they had got to £100,000; and in the next three years they had actually increased to £125,000 in 1854 (hear); the increase going on at the rate of nearly £10,000 additional per annum,—the larger portion of that money coming out of the pockets of the manufacturers and others of the districts round Manchester. He had never heard a single word of a justification for these town dues. It was admitted that they were not applied to the purposes for which they were originally



intended; but solely for the aggrandisement of Liverpool, at the expense of other parties; as if in verification of the old adage,—

“—— the good and simple plan  
That those should take who have the power  
And those should keep who can.”

P. R. ARROWSMITH, Esq., Mayor of Bolton, in seconding the motion, said that, coming as he did from a poor and populous town, composed almost entirely of those engaged in manufactures and trade, they felt a deep interest in this question. Unfortunately, they had none of those large and splendid institutions which were to be found ornamenting Liverpool; but they were building a handsome market, at a cost probably of £80,000., besides additional waterworks; and he wondered what the Liverpool corporation would say, if the Bolton people were to ask them to pay for their improvements. They had to pay a yearly borough rate in Bolton; but these Liverpool town dues obviated all necessity of laying a borough rate in Liverpool. Under these circumstances, he thought Bolton might have good grounds for asking Liverpool to contribute to her local improvements. He must add his protest against this tax, as being unnecessary and unjust.

The resolution then passed unanimously.

GEORGE HEGINBOTHAM, Esq., Mayor of Ashton-under Lyne, moved the third resolution, and briefly expressed his approval of the object of the meeting.

“That the following gentlemen, with power to add to their number, be appointed a committee to take such steps on behalf of the districts now unjustly taxed for the payment of the local expenses of the borough of Liverpool as may be necessary, in order to secure the abolition of all dues and charges upon trade and commerce not required for the payment of the expenses incurred in the maintenance of the port and harbour, viz:—His Worship the Mayor of Manchester; Sir Elkanah Armitage; Mr. Alderman Shuttleworth; Mr. Alderman Bancroft; Thomas Bazley, Esq., president of the Manchester Chamber of Commerce; Henry Ashworth, Esq., vice-president; J. A. Turner, president of the Manchester Commercial Association; Malcolm Ross, Esq., vice-president; His Worship the Mayor of Salford; I. R. Langworthy, Esq.

Mr. EDMUND BUCKLEY, in seconding it, said that in Manchester, when we wanted improvements, we paid for them ourselves, and we got an act of parliament to tax ourselves to the extent of nearly £300,000. to improve one single street. (Hear.) He was glad to see this movement proceeding; he was sure it was in good hands, and he hoped it would be successful. Besides the various districts named by the town-clerk as interested in this question, he might name the Staffordshire Potteries and the iron district, and likewise the west of Scotland. The cargoes to and from these districts, through Liverpool, were immense, and he was sure they would all join most cordially, in the expense and in other ways, to contribute to the success of this good cause.

The TOWN-CLERK said that there were communications from all these districts, stating that they were deeply interested in the matter. To show the interest

Glasgow had, he might state that of some cargoes from abroad, some part being for Liverpool, the vessel went into the Liverpool docks, and the merchant had to pay town dues and dock dues, even for that portion of the cargo that was going to Glasgow. Both the iron district and the Potteries were deeply interested; in fact, we could hardly say where the tax did not reach. The trade of Liverpool had increased so vastly that the customs revenue there amounted to several millions, and there was scarcely a district that did not feel the injustice.

The resolution passed unanimously.

The Mayor of Salford having taken the vacated chair,

THOMAS ASHWORTH, Esq., the Chief-constable of Rochdale, in moving a vote of thanks to the mayor for his conduct in presiding, said that the people of Rochdale were quite prepared to go with Manchester and the surrounding districts, in making every effort to get these Liverpool town dues abolished. Some time ago a committee had been appointed in Rochdale with power to communicate with the surrounding districts, and to do all in their power to get these anomalous town dues abolished. (Hear.)

Dr. RAYNER, Mayor of Stockport, in seconding the motion, said there could not be a doubt of the injustice of these town dues, especially in levying them upon all articles passing Liverpool up the river.

The resolution passed unanimously, and the Mayor briefly acknowledged the compliment, when the proceedings terminated, a few minutes before two o'clock.



1854 32396

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SHIPPING DUES COMMISSION

AND THE

LIVERPOOL TOWN DUES.

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**END OF  
TITLE**